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April 11, 2014

Via Email and Regular Mail

Leslie Blake, Remedial Project Manager U.S. Environmental Protection Agency-Region 5 Superfund Division (SR-6J) 77 West Jackson Boulevard Chicago, Illinois 60604-3590 blake.leslie@epa.gov

RE:

General Notice of Potential Liability for the Gary Development Landfill

Site located at 479 Cline Avenue, Gary, Lake County, Indiana,

CERCLIS ID No: IND077005916

Dear Ms. Blake:

On behalf of NB Coatings, Inc., this letter responds to the above-referenced notice, dated March 28, 2014. NB Coatings is willing to participate in the on-going negotiations regarding the site. However, NB Coatings notes that, after a preliminary review, (1) it did not own the Lansing, Illinois plant during the time period in which shipments were allegedly made to American Chemical Service, and (2) it has no relationship with Bee Coated Film Company. By agreeing to participate in these negotiations, NB Coatings does not concede any liability, it reserves all of its rights and defenses, and nothing it states or communicates shall constitute a waiver of any such defense.

Sincerely,

Anthony C. Sullivan

On Behalf of NB Coatings, Inc.

ACS:naw

cc:

Jeffrey Cahn, Esquire

R. William Gardner, Esquire

INDS01 1452063v1

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